## ABSTRACT OF THE DISCLOSURE

A heater for an air conditioner includes plural water tubes and plural refrigerant tubes which are arranged in parallel in an air flow direction. Therefore, the heater can heat air by using at least one of the heating sources while a pressure loss in the heater can be effectively reduced. For example, in a quick-heating mode, high-temperature refrigerant from a refrigerant cycle flows into the heater to heat the blown air, and low-temperature engine-cooling water from an engine bypasses the heater. In this case, thermal leakage from the refrigerant to the engine-cooling water is avoided.